

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Petitioner,

v.

ANDREW ELGAEN,

Respondent.

Case No. MS11-140-MJP-BAT

**REPORT AND  
RECOMMENDATION**

This matter involves a petition to enforce an Internal Revenue Service Summons. Dkt. 1. The United States has moved to withdraw the petition on the grounds Andrew Elgean has complied with the summons issued herein. Dkt. 21. After reviewing the motion, the Court recommends **GRANTING** the motion and **DISMISSING** the matter immediately.

The Clerk is directed to provide a copy of this recommendation to the parties and the Honorable Marsha J. Pechman.

DATED this 17th day of July, 2012.



BRIAN A. TSUCHIDA  
United States Magistrate Judge